

108TH CONGRESS  
1ST SESSION

# H. R. 148

To provide that Community Development Block Grant funds relating to the recovery of New York City from the September 11, 2001, terrorist attacks shall not be subject to Federal taxation.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2003

Mr. NADLER introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To provide that Community Development Block Grant funds relating to the recovery of New York City from the September 11, 2001, terrorist attacks shall not be subject to Federal taxation.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “September 11th Aid  
5       Preservation Act of 2003”.

1 **SEC. 2. EXCLUSION FROM FEDERAL TAXATION FOR CER-**  
2 **TAIN COMMUNITY DEVELOPMENT BLOCK**  
3 **GRANT FUNDS RECEIVED IN RELATION TO**  
4 **THE RECOVERY OF NEW YORK CITY AFTER**  
5 **THE SEPTEMBER 11, 2001, TERRORIST AT-**  
6 **TACK.**

7 (a) IN GENERAL.—No amount shall be includible in  
8 gross income under the Internal Revenue Code of 1986  
9 which is paid from community development block grant  
10 funds described in subsection (b) to any person for assist-  
11 ance for properties or businesses damaged by, or for eco-  
12 nomic revitalization related to, the September 11, 2001,  
13 terrorist attacks on New York City.

14 (b) FUNDS.—The funds described in this subsection  
15 are—

16 (1) amounts appropriated by Public Law 107–  
17 38 and designated by the President for community  
18 development block grant purposes,

19 (2) amounts appropriated by Public Law 107–  
20 117 for the Community Development Fund under  
21 the heading “DEPARTMENT OF HOUSING AND  
22 URBAN DEVELOPMENT, COMMUNITY PLANNING  
23 AND DEVELOPMENT, COMMUNITY DEVELOPMENT  
24 FUND”, and

25 (3) amounts appropriated by Public Law 107–  
26 206 for the Community Development Fund under

1 the heading “DEPARTMENT OF HOUSING AND  
2 URBAN DEVELOPMENT, COMMUNITY PLANNING  
3 AND DEVELOPMENT, COMMUNITY DEVELOPMENT  
4 FUND”.

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